

Renumbered 5/12/2015

10-2-121 Division of municipal-type services revenues -- County may provide startup funds.

- (1) The county in which an area incorporating under this part is located shall, until the date of the city's incorporation under Section 10-2-119, continue:
 - (a) to levy and collect ad valorem property tax and other revenues from or pertaining to the future city; and
 - (b) except as otherwise agreed by the county and the officers-elect of the city, to provide the same services to the future city as the county provided before the commencement of the incorporation proceedings.
- (2)
 - (a) The legislative body of the county in which a newly incorporated city is located shall share pro rata with the new city, based on the date of incorporation, the taxes and service charges or fees levied and collected by the county under Section 17-34-3 during the year of the new city's incorporation if and to the extent that the new city provides, by itself or by contract, the same services for which the county levied and collected the taxes and service charges or fees.
 - (b)
 - (i) The legislative body of a county in which a city incorporated after January 1, 2004, is located may share with the new city taxes and service charges or fees that were levied and collected by the county under Section 17-34-3:
 - (A) before the year of the new city's incorporation;
 - (B) from the previously unincorporated area that, because of the city's incorporation, is located within the boundaries of the newly incorporated city; and
 - (C) for the purpose of providing services to the area that before the new city's incorporation was unincorporated.
 - (ii) A county legislative body may share taxes and service charges or fees under Subsection (2)(b)(i) by a direct appropriation of funds or by a credit or offset against amounts due under a contract for municipal-type services provided by the county to the new city.
- (3)
 - (a) The legislative body of a county in which an area incorporating under this part is located may appropriate county funds to:
 - (i) before incorporation but after the canvass of the final election of city officers under Section 10-2-116, the officers-elect of the future city to pay startup expenses of the future city; or
 - (ii) after incorporation, the new city.
 - (b) Funds appropriated under Subsection (3)(a) may be distributed in the form of a grant, a loan, or as an advance against future distributions under Subsection (2).